

COUNTY OF MONO
STATE OF CALIFORNIA

SINGLE AUDIT REPORT

FOR THE YEAR ENDED
JUNE 30, 2020

**COUNTY OF MONO
STATE OF CALIFORNIA**

**SINGLE AUDIT REPORT
JUNE 30, 2020**

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Supervisors
County of Mono
Bridgeport, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Mono, California (the "County"), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated April 9, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Price Pange & Company

Clovis, California
April 9, 2021



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE, SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE, SUPPLEMENTAL SCHEDULE
OF THE CALIFORNIA OFFICE OF EMERGENCY SERVICES (CALOES) AND THE DEPARTMENT
OF CORRECTIONS AND REHABILITATION GRANTS EXPENDITURES, AND SUPPLEMENTAL
SCHEDULE OF THE CALIFORNIA OFFICE OF EMERGENCY SERVICES (CALOES)
AND THE BOARD OF STATE AND COMMUNITY CORRECTIONS GRANTS EXPENDITURES

To the Board of Supervisors
County of Mono
Bridgeport, California

Report on Compliance for Each Major Federal Program

We have audited the County of Mono, California's (the "County") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2020. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

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Opinion on Each Major Federal Program

In our opinion, the County of Mono, California, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

Report on Internal Control over Compliance

Management of the County of Mono, California, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance and Supplemental Schedules

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Mono, California, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated April 9, 2021, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. The accompanying Supplemental Schedule of California Office of Emergency Services (CalOES) and the Department of Corrections and Rehabilitation Grants Expenditures, and Supplemental Schedule of California Office of Emergency Services (CalOES) and the Board of State and Community Corrections Grants Expenditures are presented for purposes of additional analysis as required by CalOES and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such

information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards, the Supplemental Schedule of California Office of Emergency Services (CalOES) and the Department of Corrections and Rehabilitation Grants Expenditures, and the Supplemental Schedule of California Office of Emergency Services (CalOES) and the Board of State and Community Corrections Grants Expenditures are fairly stated in all material respects in relation to the basic financial statements as a whole.

Price Pange & Company

Clovis, California
April 9, 2021

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COUNTY OF MONO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Passed Through to Subrecipients	Total Federal Disbursements Expenditures
U.S. Department of Agriculture				
Passed through USDA Forest Service: 2019 USDA Forest Service	10.304	--	\$ -	\$ 21,800
Passed through State Department of Public Health: WIC - Women, Infants, and Children (WIC)	10.557	--	-	200,983
Passed through State Department of Social Services State Administrative Matching Grants for Food Stamp Program	10.561	--	-	420,852
Passed through State Controller's Office: Schools and Roads - Grants to States	10.665	PL114-10	-	330,067
Total U.S. Department of Agriculture			-	<u>973,702</u>
U.S. Department of Housing and Urban Development				
Passed through State Dept. of Housing and Community Development:				
Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii	14.228	05-STBG-1384	-	608,363
Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii	14.228	10-STBG-6730	-	303,500
Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii	14.228	17-CDBG-12023	203,377	209,493
Subtotal CFDA 14.228			<u>203,377</u>	<u>1,121,356</u>
HOME Investment Partnership Program	14.239	13-HOME-8996	-	551,375
HOME Investment Partnership Program	14.239	06-HOME-2359	-	243,052
HOME Investment Partnership Program	14.239	09-HOME-6259	-	92,900
Subtotal CFDA 14.239			-	<u>887,327</u>
Total U.S. Dept. of Housing and Urban Development			<u>203,377</u>	<u>2,008,683</u>
U.S. Department of the Interior				
Bureau of Land Management:				
Direct Program:				
National Fish and Wildlife Foundation	15.663		-	147,722
Bureau of Land Management: Sagegrouse Cooperative Agreement	15.231	L19AC00319	-	2,342
Total U.S. Department of the Interior			-	<u>150,064</u>
U.S. Department of Justice				
Direct Program:				
Adult Drug Court Discretionary Grant Program-BJA	16.585	2018-DC-BX-0014	-	76,077
Passed through State Office of Emergency Services:				
Victim Witness Assistance Program	16.575	VW 18 28 0260	-	141,204
Victim Witness Assistance Program	16.575	VW 19 29 0260	-	159,999
Subtotal CFDA 16.575			-	<u>301,203</u>
Total U.S. Department of Justice			-	<u>377,280</u>
U.S. Department of Labor				
Passed through Employment Development Department via Kern County ETR				
WIA Cluster				
Workforce Investment Act - Adult	17.258	--	-	7,268
Workforce Investment Act - Youth	17.259	--	-	8,177
Workforce Investment Act - Dislocated Worker	17.278	--	-	13,703
Subtotal WIA Cluster			-	<u>29,148</u>
Total U.S. Department of Labor			-	<u>29,148</u>

See Notes to the Schedule of Federal Awards.

COUNTY OF MONO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020
(Continued)

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Passed Through to Subrecipients	Total Federal Disbursements Expenditures
U.S. Department of Health and Human Services				
Passed through California Dept. of Aging Via Inyo County				
Aging Title III Part B	93.044	--	-	9,095
Aging Title III Part C	93.045	--	-	40,487
Nutrition Services Incentive Program	93.053	--	-	6,876
Subtotal Aging Cluster			-	<u>56,458</u>
Passed through State Department of Social Services:				
Family Preservation and Support Services	93.556	--	-	10,000
Temporary Assistance for Needy Families	93.558	--	-	508,023
Child Welfare Services - State Grants	93.645	--	-	10,586
Foster Care - Title IV-E	93.658	--	-	545,114
Adoption Assistance	93.659	--	-	75,486
In-Home Supportive Services	93.667	--	-	51,389
Independent Living	93.674	--	-	11,851
Subtotal			-	<u>1,212,449</u>
Passed through California Secretary of State:				
Help America Vote Act (HAVA)	93.618	18G26126	-	3,500
Passed through State Department of Health Services:				
Public Health Emergency Preparedness	93.069	--	-	115,992
Pandemic Flu				
Immunization	93.268	--	-	31,624
Immunization	93.268	--	-	14,775
Subtotal CFDA 93.268			-	<u>46,399</u>
Maternal and Child Health Services	93.994	--	-	67,912
California Children's Services				
Health Care Program for Children in Foster Care	93.767	--	-	136,241
Health Care Program for Children in Foster Care	93.767	--	-	4,570
Children's Health and Disability Prevention	93.767	--	-	3,582
Subtotal CFDA 93.767			-	<u>144,393</u>
Medical Assistance Program	93.778	--	-	443,234
Hospital Emergency Preparedness and Response	93.889	--	-	93,929
Ryan White/HIV Care Formula				
HIV/AIDS Surveillance	93.917	--	-	19,947
HIV/AIDS Surveillance	93.917	--	-	2,374
Subtotal CFDA 93.917			-	<u>22,321</u>
Passed through State Department of Alcohol and Drug Programs:				
Block Grants for Prevention and Treatment of Substance Abuse (SAPT)	93.959	--	-	422,157
Total U.S. Department of Health and Human Services			-	<u>2,628,744</u>
U.S. Department of Homeland Security				
Passed through State Office of Emergency Services:				
EOC Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036		-	100,718
Disaster Grant - Public Assistance (Presidentially Declared Disaster)	97.036		-	22,085
Subtotal CFDA 97.036			-	<u>122,803</u>
2019 Emergency Management Performance Grant (EMPG)	97.042	--	-	3,333
2019 State Homeland Security Grant	97.067	--	-	86,465
Total U.S. Department of Homeland Security			-	<u>212,601</u>
Total Expenditures of Federal Awards			\$ 203,377	<u>\$ 6,380,222</u>

See Notes to the Schedule of Federal Awards.

COUNTY OF MONO
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020

NOTE 1 – REPORTING ENTITY

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal awards programs of the County of Mono. The County of Mono, California (the “County”) reporting entity is defined in Note 1 to the County’s basic financial statements. All federal awards received directly from federal agencies as well as federal awards passed through other government agencies are included in the schedule. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position or cash flows of the County.

NOTE 2 – BASIS OF ACCOUNTING

The accompanying Schedule of Expenditures of Federal Awards is prepared using the modified accrual basis of accounting for program expenditures accounted for in governmental funds and the accrual basis of accounting for expenditures accounted for in proprietary funds, as described in Note 1 of the County’s basic financial statements.

NOTE 3 – RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

The amounts reported in the accompanying Schedule of Expenditures of Federal Awards agree, in all material respects, to amounts reported within the County’s financial statements. Federal award revenues are reported principally in the County’s financial statements as intergovernmental revenues in the General and Special Revenue funds.

NOTE 4 – RELATIONSHIP TO FEDERAL FINANCIAL REPORTS

The amounts reported in the accompanying Schedule of Expenditures of Federal Awards agree, in all material respects, with the amounts reported in the related federal financial assistance reports.

NOTE 5 - INDIRECT COST RATE

The County of Mono did not elect to use the 10 percent *de minimis* indirect cost rate as described in 2 CFR §200.414. Uniform Guidance, §200.510(6), requires the County of Mono to disclose whether or not it elected to use the 10 percent *de minimis* cost rate that §200.414(f) allows for nonfederal entities that have never received a negotiated indirect cost rate.

NOTE 6 – PASS-THROUGH ENTITIES’ IDENTIFYING NUMBER

When federal awards were received from a pass-through entity; the Schedule of Expenditures of Federal Awards shows, if available, the identifying number assigned by the pass-through entity. When the County determined that no identifying number is assigned for the program or the County was unable to obtain an identifying number from the pass-through entity, the County has indicated “-” as the pass-through identifying number.

**COUNTY OF MONO
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020**

NOTE 7 – DEPARTMENT OF AGING FEDERAL/STATE SHARE

The California Department of Aging (CDA) requires agencies who receive CDA funding to display state-funded expenditures discretely along with federal expenditures. The County expended the following state and federal amounts under these grants:

<u>CFDA</u>	<u>Federal Expenditures</u>	<u>State Expenditures</u>
93.044	\$ 9,095	\$ -
93.045	40,487	85,745
93.053	6,876	-
	<u>\$ 56,458</u>	<u>\$ 85,745</u>

NOTE 8 – LOANS WITH CONTINUING COMPLIANCE REQUIREMENTS

The programs listed below had federally funded loans outstanding as of July 1, 2019 and June 30, 2020:

<u>CFDA</u>	<u>Program Title</u>	<u>Amount Outstanding</u>	
		<u>July 1, 2019</u>	<u>June 30, 2020</u>
14.228	Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii	\$ 911,863	\$ 911,863
14.239	HOME Investment Partnership Program	<u>887,327</u>	<u>887,327</u>
	Total Amount Outstanding	<u>\$ 1,799,190</u>	<u>\$ 1,799,190</u>

**COUNTY OF MONO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2020**

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:
 Material weaknesses identified? _____ Yes X No
 Significant deficiencies identified that
 are not considered to be material weaknesses? _____ Yes X None reported

Noncompliance material to financial statements noted? _____ Yes X No

Federal Awards

Internal control over major programs:
 Material weaknesses identified? _____ Yes X No
 Significant deficiencies identified that
 are not considered to be material weaknesses? _____ Yes X None reported

Type of auditor's report issued on compliance
 for major programs: Unmodified

Any audit findings disclosed that are required
 to be reported in accordance with 2CFR
 section 200.516(a)? _____ Yes X No

Identification of Major Programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
14.228	Community Development Block Grant
14.239	Home Investment Partnerships Program

Dollar threshold used to distinguish between Type A
 and Type B programs: \$750,000

Auditee qualified as low-risk auditee? _____ Yes X No

**COUNTY OF MONO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2020**

SECTION II – FINANCIAL STATEMENT FINDINGS

None reported.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None reported.

**COUNTY OF MONO
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2020**

FINANCIAL STATEMENT FINDINGS

None reported.

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Finding 2019-001 (Significant Deficiency)

Program: Block Grants for the Prevention and Treatment of Substance Abuse

CFDA Number: 93.959

Federal Agency: Department of Health and Human Services

Passed-Through: State Department of Health Care Services

Award Number: 17-94143

Passed-Through: State Department of Health Care Services

Award Year: FY 2018

Compliance Requirement: Activities Allowed or Unallowed/Allowable Costs – Payroll

Questioned Costs: Unknown

Criteria:

In accordance with 2 CFR §200.303(a), a non-federal entity must establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. 2CFR Part 200, Subpart F (Uniform Guidance) Section 200.430 requires that personnel expenses (payroll) charged to the federal awards must be based on records that accurately reflect the work performed. These records must be supported by a system of internal controls which provides reasonable assurance that the charges are accurate, allowable, and properly allocated.

Conditions Found:

Out of the 40 payroll samples selected for testing, we noted the following exceptions:

- We were unable to determine how payroll was tracked and charged from the County's timekeeping system to the ShareCare Time Study system, to the Quarterly Federal Financial Management Reports (QFFMR) for all of the employees who provide direct services related to this program for the entire fiscal year.
- There was no evidence to support that the hours reported in the ShareCare Time Study system were complete, accurate, or reviewed.
- For the employees who have an indirect cost allocation charged to this program, we were unable to determine how payroll was tracked and charged from the County's timekeeping system to the QFFMR for all of the employees who provide indirect services related to this program for the entire fiscal year.

Cause:

The County's Behavioral Health Department did not have adequate documentation or systems in place to support how payroll was recorded and reported on the QFFMR. The Department also had internal personnel changes which also caused this issue as there was no documentation available for how the QFFMR's were prepared and supported.

Effect:

Payroll related charges that are being reported on the QFFMR's are not supported. The Behavioral Health Department may not be able to fully rely on the ShareCare Time Study system as there is no evidence to support the data is accurate and complete.

**COUNTY OF MONO
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2020**

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (Continued)

Finding 2019-001 (Significant Deficiency) (Continued)

Recommendation:

We recommend the Behavioral Health Department create a formal process, so hours worked by Direct-charge employees are fully utilizing the ShareCare Time Study system. The ShareCare reports should be reviewed for accuracy and completeness. In addition, there should be evidence of that review and documented as such. Those reports will then be the basis for tracking the payroll charges being submitted on the QFFMR's. Another process should also be created to detail how Indirect-charge employees' time is tracked and reported on the QFFMR's. All related reports should be reviewed for accuracy, completeness, and allowability in accordance with the program's grant contract agreement, and should include evidence that this review took place and who performed it.

Status: Implemented

Finding 2019-002 (Significant Deficiency)

Program: Block Grants for the Prevention and Treatment of Substance Abuse

CFDA Number: 93.959

Federal Agency: Department of Health and Human Services

Passed-Through: State Department of Health Care Services

Award Number: 17-94143

Passed-Through: State Department of Health Care Services

Award Year: FY 2018

Compliance Requirement: Reporting

Questioned Costs: Unknown

Criteria:

In accordance with 2 CFR §200.303(a), a non-federal entity must establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. Per the program grant award agreement, the County shall submit the QFFMR and a quarterly general ledger detail 60 days after quarter-end.

Conditions Found:

We found the following exceptions during our review of the reporting requirement:

- The quarters ending September 2018, March 2019, and June 2019 were submitted past the 60-day window.
- There is no supporting documentation for how the amounts listed on the QFFMR's were derived or calculated for the quarters ending September 2018 and December 2018.

Cause:

The County's Behavioral Health Department did not have adequate documentation or systems in place to support how (and if) this requirement was being met. The Department also had internal personnel changes which also caused this issue as there was no documentation available for how this requirement was being tracked.

**COUNTY OF MONO
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2020**

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (Continued)

Finding 2019-002 (Significant Deficiency) (Continued)

Effect:

As this is a requirement noted in the program grant award agreement, the County could potentially delay or lose funding from this program if not supported or reported correctly. In addition, not having support or documentation for the QFFMR's will create issues when preparing the subsequent versions of those reports for the next fiscal year.

Recommendation:

We recommend the Behavioral Health Department use the general ledger as a basis for the amounts reported on the QFFMR, and begin developing a reconciling worksheet to assist in the preparation of the QFFMR every quarter. We also recommend the reports be reviewed and submitted within the 60-day window after quarter end.

Status: Implemented

COUNTY OF MONO
SUPPLEMENTAL SCHEDULE OF THE CALIFORNIA OFFICE OF EMERGENCY SERVICES (CALOES)
AND THE DEPARTMENT OF CORRECTIONS AND REHABILITATION GRANTS EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2020

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period Through June 30, 2019	For the Year Ended June 30, 2020	Cumulative As of June 30, 2020	Federal Share	State Share	County Share
2018 HSGP						
Personnel services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating expenses	-	-	-	-	-	-
Equipment	-	86,465	86,465	86,465	-	-
Total	\$ -	\$ 86,465	\$ 86,465	\$ 86,465	\$ -	\$ -
2018 EMPG						
Personnel services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating expenses	-	-	-	-	-	-
Equipment	249,500	-	249,500	-	-	-
Total	\$ 249,500	\$ -	\$ 249,500	\$ -	\$ -	\$ -
2019 EMPG						
Personnel services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating expenses	-	-	-	-	-	-
Equipment	-	6,666	6,666	3,333	-	3,333
Total	\$ -	\$ 6,666	\$ 6,666	\$ 3,333	\$ -	\$ 3,333
HMGP; FEMA-4240-DR-CA						
Personnel services	\$ 3,858	\$ -	\$ 3,858	\$ -	\$ -	\$ -
Operating expenses	40,232	-	40,232	-	-	-
Equipment	-	-	-	-	-	-
Total	\$ 44,090	\$ -	\$ 44,090	\$ -	\$ -	\$ -

COUNTY OF MONO
SUPPLEMENTAL SCHEDULE OF THE CALIFORNIA OFFICE OF EMERGENCY SERVICES (CALOES)
AND THE BOARD OF STATE AND COMMUNITY CORRECTIONS GRANTS EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2020

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period Through June 30, 2019	For the Year Ended June 30, 2020	Cumulative As of June 30, 2020	Federal Share	State Share	County Share
Victim/Witness Assistance VW17-270-260						
Personnel services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating expenses	2,623	-	2,623	-	-	-
Equipment	15,959	-	15,959	-	-	-
Total	<u>\$ 18,582</u>	<u>\$ -</u>	<u>\$ 18,582</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Victim/Witness Assistance VW18-280-260						
Personnel services	\$ 108,690	\$ 52,848	\$ 161,538	\$ 52,848	\$ -	\$ -
Operating expenses	31,168	90,029	121,197	88,356	1,673	-
Equipment	9,116	-	9,116	-	-	-
Total	<u>\$ 148,974</u>	<u>\$ 142,877</u>	<u>\$ 291,851</u>	<u>\$ 141,204</u>	<u>\$ 1,673</u>	<u>\$ -</u>
Victim/Witness Assistance VW19-290-260						
Personnel services	\$ -	\$ 160,290	\$ 160,290	\$ 147,976	\$ -	\$ 12,314
Operating expenses	-	15,455	15,455	12,023	3,432	-
Equipment	-	-	-	-	-	-
Total	<u>\$ -</u>	<u>\$ 175,745</u>	<u>\$ 175,745</u>	<u>\$ 159,999</u>	<u>\$ 3,432</u>	<u>\$ 12,314</u>
R.E.D. Grant; 394-17						
Personnel services	\$ 8,023	\$ -	\$ 8,023	\$ -	\$ -	\$ -
Operating expenses	15,060	-	15,060	-	-	-
Equipment	-	-	-	-	-	-
Total	<u>\$ 23,083</u>	<u>\$ -</u>	<u>\$ 23,083</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
JJCPA						
Personnel services	\$ 32,652	\$ 32,652	\$ 65,304	\$ -	\$ 32,652	\$ -
Operating expenses	160	-	160	-	-	-
Equipment	-	-	-	-	-	-
Total	<u>\$ 32,812</u>	<u>\$ 32,652</u>	<u>\$ 65,464</u>	<u>\$ -</u>	<u>\$ 32,652</u>	<u>\$ -</u>
YOBG						
Personnel services	\$ 69,542	\$ 32,500	\$ 102,042	\$ -	\$ 32,500	\$ -
Operating expenses	56,977	17,233	74,210	-	17,233	-
Equipment	1,424	-	1,424	-	-	-
Total	<u>\$ 127,943</u>	<u>\$ 49,733</u>	<u>\$ 177,676</u>	<u>\$ -</u>	<u>\$ 49,733</u>	<u>\$ -</u>